

FISCAL NOTE

SB 2140 - HB 2364

January 24, 2000

SUMMARY OF BILL: Authorizes each county, by a 2/3rd majority vote of the legislative body, to levy a privilege tax not to exceed \$10 per case on all civil and criminal cases in the county, except those initiated in a municipal court. The tax is in addition to all other similar privilege taxes currently authorized by law. Proceeds of the tax are to be used solely for jail or workhouse construction, reconstruction, or upgrading or to retire debt, including principal and interest and related work expenses.

ESTIMATED FISCAL IMPACT:

Increase Local Govt. Revenues - Exceeds \$100,000 / Permissive

Estimate assumes the following:

- 48 counties in Tennessee levy the maximum tax of \$10 per case.
- Each county has a minimum of 250 cases annually to which the tax would apply.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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